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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

August 7, 2008

Emily Litherland, Director
Salvation Army/Temple Corps
1130 Hampton
St. Louis MO 63139

RE: Desk Review of Salvation Army/Temple Corps, Supportive Housing Program
Contract #56616, Contract Amount \$111,133, CFDA #14.235
(Project #2008-HOM27)

Dear Ms. Litherland:

We have conducted a desk review of the Salvation Army/Temple Corps (Agency), a not-for-profit organization, Supportive Housing Program, for the period March 1, 2007 through February 28, 2008. The scope of a desk review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of the Agency. A desk review does not entail a field visit to the Agency.

Our desk review was completed on April 29, 2008. It included a review of the contract and inquiries made with the Agency. The objective of the program is to promote the delivery of supportive housing and supportive services to assist homeless persons in the transition from homelessness to independency and permanent housing.

The Agency was required to have a single audit in accordance with OMB Circular A-133 for the fiscal year ended September 30, 2007. The report, dated February 7, 2008, issued unqualified opinions on the general purpose financial statements and the federal awards.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with City of St. Louis Department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

We found no evidence to suggest that the Agency did not comply with the OMB Circular A-133 compliance requirements and the general provisions the contract with the City of St. Louis Department of Human services (DHS). There were no observations.

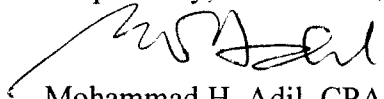
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If you have any questions, please contact me at (314) 622-4723.

Respectfully,

A handwritten signature in black ink, appearing to read 'Mohammad H. Adil', with a stylized flourish at the end.

Mohammad H. Adil, CPA
Internal Audit Manager

cc: Patrick Brennan, Fiscal Manager, DHS

Antoinette Triplett, Program Manager II, Homeless Services, DHS